

		FOR OHF USE					

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0042192

Facility Name: Alden Orland Park Rehab and HCC

Address: 16450 South 97th Avenue Orland Park 60462
Number City Zip Code

County: Cook

Telephone Number: (708) 403-6500 Fax # (708) 873-9774

IDPA ID Number: 36-3901683

Date of Initial License for Current Owners: 01/08/98

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT
☐ Charitable Corp.
☐ Trust
IRS Exemption Code

☒ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☒ "Sub-S" Corp.
☐ Limited Liability Co.
☐ Trust
☐ Other

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

In the event there are further questions about this report, please contact:
Name: Telephone Number: ()

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2004 to 12/31/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed) _____	(Date) _____
	(Type or Print Name) Joan Carl	
	(Title) _____	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) ()	Fax # ()

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Alden Orland Park Rehab and HCC

0042192 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	200	Skilled (SNF)	200	73,200	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	200	TOTALS	200	73,200	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	10,858	13,333	18,517	42,708	8
9	SNF/PED					9
10	ICF	5,558	5,870	720	12,148	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,416	19,203	19,237	54,856	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.94%

D. How many bed-hold days during this year were paid by Public Aid? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) none

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES NO x

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES NO x

I. On what date did you start providing long term care at this location? Date started 1/19/98

J. Was the facility purchased or leased after January 1, 1978? YES NO x

K. Was the facility certified for Medicare during the reporting year? YES x NO If YES, enter number of beds certified 200 and days of care provided 18,188

Medicare Intermediary AminiStar Federal

IV. ACCOUNTING BASIS

ACCRAUAL x MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES x NO

Tax Year: 12/31/04 Fiscal Year: 12/31/04

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Alden Orland Park Rehab and HCC # 0042192 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	544,616	47,568	9,600	601,784		601,784		601,784			1
2	Food Purchase		374,493		374,493	(20,361)	354,132	(2,986)	351,146			2
3	Housekeeping	235,788	39,458		275,246	679	275,925		275,925			3
4	Laundry	91,389	12,951		104,340	540	104,880		104,880			4
5	Heat and Other Utilities			208,086	208,086		208,086	(4,539)	203,547			5
6	Maintenance	51,334		151,637	202,971		202,971	6,889	209,860			6
7	Other (specify):* Related Party Salary							40,568	40,568			7
8	TOTAL General Services	923,127	474,470	369,323	1,766,920	(19,142)	1,747,778	39,932	1,787,710			8
	B. Health Care and Programs											
9	Medical Director			22,800	22,800		22,800		22,800			9
10	Nursing and Medical Records	2,932,046	152,465	10,835	3,095,346	5,407	3,100,753	(45,769)	3,054,984			10
10a	Therapy	97,896			97,896		97,896		97,896			10a
11	Activities	109,090	5,431	3,534	118,055	29	118,084		118,084			11
12	Social Services	42,155			42,155		42,155		42,155			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):* Related Party Salary							30,337	30,337			15
16	TOTAL Health Care and Programs	3,181,187	157,896	37,169	3,376,252	5,436	3,381,688	(15,432)	3,366,256			16
	C. General Administration											
17	Administrative	148,800			148,800		148,800		148,800			17
18	Directors Fees											18
19	Professional Services			1,118,809	1,118,809		1,118,809	(940,537)	178,272			19
20	Dues, Fees, Subscriptions & Promotions			49,630	49,630		49,630	(38,061)	11,569			20
21	Clerical & General Office Expenses	150,757	26,720	53,099	230,576	464	231,040	92,713	323,753			21
22	Employee Benefits & Payroll Taxes			701,937	701,937	13,242	715,179	(1,498)	713,681			22
23	Inservice Training & Education											23
24	Travel and Seminar			5,385	5,385		5,385	13,099	18,484			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			174,604	174,604		174,604	13,829	188,433			26
27	Other (specify):* Related Party Salary			154,162	154,162		154,162	230,765	384,927			27
28	TOTAL General Administration	299,557	26,720	2,257,626	2,583,903	13,706	2,597,609	(629,690)	1,967,919			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,403,871	659,086	2,664,118	7,727,075		7,727,075	(605,190)	7,121,885			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification	Reclassified Total	Adjust- ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			52,950	52,950		52,950	397,049	449,999			30
31	Amortization of Pre-Op. & Org.			1,650	1,650		1,650	2,633	4,283			31
32	Interest			204,793	204,793		204,793	755,227	960,020			32
33	Real Estate Taxes							539,150	539,150			33
34	Rent-Facility & Grounds			1,413,900	1,413,900		1,413,900	(1,413,900)				34
35	Rent-Equipment & Vehicles			10,048	10,048		10,048	21,988	32,036			35
36	Other (specify):*							72,779	72,779			36
37	TOTAL Ownership			1,683,341	1,683,341		1,683,341	374,926	2,058,267			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		819,594	1,245,075	2,064,669		2,064,669	(73,067)	1,991,602			39
40	Barber and Beauty Shops	43,462			43,462		43,462		43,462			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			109,800	109,800		109,800		109,800			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	43,462	819,594	1,354,875	2,217,931		2,217,931	(73,067)	2,144,864			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,447,333	1,478,680	5,702,334	11,628,347		11,628,347	(303,331)	11,325,016			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Reporting Period Beginning 1/01/04
Reporting Period Ending 12/31/04

Reclassifications - Pgs 3 and 4

From Line	To Line	Amount	Description
2		(20,809)	Employee Meal
	22	20,809	Employee Meal
22		(7,567)	Uniforms
	2	448	Uniforms
	3	679	Uniforms
	4	540	Uniforms
	10	5,407	Uniforms
	11	29	Uniforms
	21	464	Uniforms
			Uniforms
		<div>0</div>	Net should be 0

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	2,145	30		9
10	Interest and Other Investment Income	(3,622)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,992)	2		13
14	Non-Care Related Interest	(7,420)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(899)	21		17
18	Fines and Penalties				18
19	Entertainment	(170)	20		19
20	Contributions	(2,880)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(10,076)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(154,162)	27		24
25	Fund Raising, Advertising and Promotional	(32,106)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (212,182)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(73,648)	Various	34
35	Other- Attach Schedule	(17,501)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (91,149)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (303,331)		37

*These costs are only allowable if they are necessary to meet minimum
licensing standards. Attach a schedule detailing the items included
on these lines.

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39			x			39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Report Period Beginning: Ending:

ID# 004219201/01/200412/31/2004

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1		\$		1
2	Late fees on utilities	(7,545)	5	2
3	Intercompany interest	(732)	32	3
4	Miscellaneous Income relating to Empl Benefits	(1,498)	22	4
5	Adj depreciation for correct amount	(1,615)	30	5
6	Back out pac 31.78% of IHCA dues	(3,432)	20	6
7	Back out legal collections invoices	(2,679)	19	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(17,501)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Orland Park Rehab and HCC # 0042192 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(2,992)	0	0	6	0	0	0	0	0	0	0	(2,986)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(7,545)	0	3,006	0	0	0	0	0	0	0	0	(4,539)	5
6	Maintenance	0	0	8,980	0	0	0	(28)	(2,063)	0	0	0	6,889	6
7	Other (specify):*	0	0	40,568	0	0	0	0	0	0	0	0	40,568	7
8	TOTAL General Services	(10,537)	0	52,554	6	0	0	(28)	(2,063)	0	0	0	39,932	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	(34,544)	(11,225)	0	0	0	0	0	0	(45,769)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	30,337	0	0	0	0	0	0	0	0	30,337	15
16	TOTAL Health Care and Programs	0	0	30,337	(34,544)	(11,225)	0	0	0	0	0	0	(15,432)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(12,755)	4,200	(931,982)	0	0	0	0	0	0	0	0	(940,537)	19
20	Fees, Subscriptions & Promotions	(38,588)	0	527	0	0	0	0	0	0	0	0	(38,061)	20
21	Clerical & General Office Expenses	(899)	0	34,039	42,986	16,587	0	0	0	0	0	0	92,713	21
22	Employee Benefits & Payroll Taxes	(1,498)	0	0	0	0	0	0	0	0	0	0	(1,498)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	13,099	0	0	0	0	0	0	0	0	13,099	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	13,539	290	0	0	0	0	0	0	0	0	13,829	26
27	Other (specify):*	(154,162)	0	349,136	10,083	25,708	0	0	0	0	0	0	230,765	27
28	TOTAL General Administration	(207,902)	17,739	(534,891)	53,069	42,295	0	0	0	0	0	0	(629,690)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(218,439)	17,739	(452,000)	18,531	31,070	0	(28)	(2,063)	0	0	0	(605,190)	29

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
(to Sch V, col.7)														
30	Depreciation	530	385,977	9,144	0	1,398	0	0	0	0	0	0	397,049	30
31	Amortization of Pre-Op. & Org.	0	896	1,737	0	0	0	0	0	0	0	0	2,633	31
32	Interest	(11,774)	712,182	49,271	0	1,190	4,358	0	0	0	0	0	755,227	32
33	Real Estate Taxes	0	530,818	7,202	0	1,130	0	0	0	0	0	0	539,150	33
34	Rent-Facility & Grounds	0	(1,413,900)	0	0	0	0	0	0	0	0	0	(1,413,900)	34
35	Rent-Equipment & Vehicles	0	0	21,988	0	0	0	0	0	0	0	0	21,988	35
36	Other (specify):*	0	72,779	0	0	0	0	0	0	0	0	0	72,779	36
37	TOTAL Ownership	(11,244)	288,752	89,342	0	3,718	4,358	0	0	0	0	0	374,926	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(68,013)	(86,676)	81,622	0	0	0	0	0	(73,067)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	(68,013)	(86,676)	81,622	0	0	0	0	0	(73,067)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(229,683)	306,491	(362,658)	(49,482)	(51,888)	85,980	(28)	(2,063)	0	0	0	(303,331)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6L		See page 6k		See page 6k		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Lease revenue	\$ 1,413,900	Orland Associates Limited Partnership	0.00%	\$	\$ (1,413,900)	1
2	V	32	interestr-income-tenant	150,918	Orland Associates Limited Partnership			(150,918)	2
3	V	19	Accounting fees		Orland Associates Limited Partnership		3,950	3,950	3
4	V	19	Misc admin. Fees		Orland Associates Limited Partnership		250	250	4
5	V	32	Prepaid financing interest charge		Orland Associates Limited Partnership		367	367	5
6	V	33	Real estate tax expense		Orland Associates Limited Partnership		530,818	530,818	6
7	V	26	Insurance expense		Orland Associates Limited Partnership		13,539	13,539	7
8	V	32	interest expense		Orland Associates Limited Partnership		863,142	863,142	8
9	V	36	Mortgage insurance expense		Orland Associates Limited Partnership		72,779	72,779	9
10	V	30	Depreciation		Orland Associates Limited Partnership		385,977	385,977	10
11	V	31	Amortization		Orland Associates Limited Partnership		896	896	11
12	V	32	Interest income-non-related party	409	Orland Associates Limited Partnership			(409)	12
13	V								13
14	Total			\$ 1,565,227			\$ 1,871,718	\$ * 306,491	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional fees	\$ 942,622	Alden Management Services	0.00%	\$ 10,640	\$ (931,982)	15
16	V	21	Clerical and G & A		Alden Management Services		34,039	34,039	16
17	V	5	Utilities		Alden Management Services		3,006	3,006	17
18	V	6	Maintenance		Alden Management Services		8,980	8,980	18
19	V	24	Travel & seminar		Alden Management Services		13,099	13,099	19
20	V	26	Insurance		Alden Management Services		290	290	20
21	V	20	Dues/subscriptions/fees etc		Alden Management Services		527	527	21
22	V	30	Depreciation		Alden Management Services		9,144	9,144	22
23	V	31	Amortization		Alden Management Services		1,737	1,737	23
24	V	33	Real estate taxes		Alden Management Services		7,202	7,202	24
25	V	35	Rent-equipment/vehicles		Alden Management Services		21,988	21,988	25
26	V	32	Interest		Alden Management Services		49,271	49,271	26
27	V	7	Salaries-general serv		Alden Management Services		40,568	40,568	27
28	V	15	Salaries-health care		Alden Management Services		30,337	30,337	28
29	V	27	Salaries-general admin		Alden Management Services		349,136	349,136	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 942,622			\$ 579,964	\$ * (362,658)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	tube-feeding	\$ 10,559	Pyramid Health Care	0.00%	\$ 10,565	\$ 6	15
16	V	10	nursing saupplies	38,269	Pyramid Health Care		3,725	(34,544)	16
17	V	39	per diems/other supplies	154,576	Pyramid Health Care		86,563	(68,013)	17
18	V	21	gen'l & admin		Pyramid Health Care		42,986	42,986	18
19	V	27	General & Admin Salaries		Pyramid Health Care		10,083	10,083	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 203,404			\$ 153,922	\$ * (49,482)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	drugs	\$ 348,006	Forum Extended Care II	0.00%	\$ 300,169	\$ (47,837)	15
16	V	10	house stock	2,840	Forum Extended Care II		2,450	(390)	16
17	V	39	I. V.	282,541	Forum Extended Care II		243,702	(38,839)	17
18	V	21	gen' & admin		Forum Extended Care II		16,587	16,587	18
19	V	32	interest		Forum Extended Care II		1,190	1,190	19
20	V	33	real estate tax		Forum Extended Care II		1,130	1,130	20
21	V	30	depreciation		Forum Extended Care II		1,398	1,398	21
22	V	27	General & Admin Salaries		Forum Extended Care II		25,708	25,708	22
23	V	10	Pharmacy Consulting	10,835	Forum Extended Care II			(10,835)	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 644,222			\$ 592,334	\$ * (51,888)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	therapy	\$ 1,181,936	Community Physical Therapy	0.00%	\$ 1,263,558	\$ 81,622	15
16	V	32	interest		Community Physical Therapy		4,358	4,358	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,181,936			\$ 1,267,916	\$ * 85,980	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	\$ 19,436	Alden Bennett Construction	0.00%	\$ 19,408	\$ (28)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 19,436			\$ 19,408	\$ * (28)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ X

 YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	CARPET CLEANING	\$ 15,630	ALDEN REALTY - CARPET CARE	0.00%	\$ 13,987	\$ (1,643)	15
16	V	6	FLOOR CLEANING	4,316	ALDEN REALTY - FLOOR CARE		3,896	(420)	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 19,946			\$ 17,883	\$ * (2,063)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

NAME	OP
LU SEZENOV	4
MILDRED SCHLOSSBERG	5
RONALD EATON	7
JOHN VERCILLO	1
LARRY SAUNDERS	1
FAS OF PTN	(26)
FAS OF CORP	37
AMS OF PTN (FAS OWNS 'S" CORP	(11)
JOAN/SAM CARL (*5.5% Split - 1 each Hannah, Harry, Chloe, Alex; 3/4% each Pam and Rob)	8
RITCHIE SCHULLO	3
RANDI SCHULLO	2
JACK & MARILYN FRYMIRE	1/2
BRUCE JOHNSON	2
AUDRA ELISCO	1/4
BRIAN KRAMER	LOAN 1/4
AMI PISSETZKY	LOAN 1
JOSEPH AMENT	1/2
GLORIA FISCH	1
ROBERT MOLITOR	1/2
DAVID MENN	1
STEVEN KRAMER	1/2
RAYMOND & DARLENE SCHULTZ	1/2
MARY CHELOTTI-SMITH	1/2
HERSHEL HERRENDORF	2
M. HEATHER BUSHONG	1
RICHARD DONCHIN	1/2
JOSHUA HERRENDORF	1/2
DON NADICK	1/2
HARVEY & MARCIA BRIN	1
LAUREN & TERRY MAGNUSSION	1/4
CHARLES GIGER	10
JAMES GIGER	7 3/4
TOTALS	100

Facility Name & ID Number Alden Orland Park Rehab and HCC # 0042192 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd Schlossberg a.	President	Chief Executive	100.00	216,811	1.924	4.81	salary	\$ 10,953	27-7	1
2	Lauren Magnusson b.	Nurse coordinator	nursing admin.	0.00	70,012	1.924	4.81	salary	3,537	15-7	2
3	Terry Magnusson c.	Maint. Supervisor	construct/mainten	0.00	47,596	1.924	4.81	salary	2,404	7-7	3
4	Joan Carl d.	Secretary	Vice-President	0.00	216,811	1.924	4.81		10,953	27-7	4
5	see others attached on page 7A			0.00							5
6											6
7	a. Floyd Schlossberg is the President and sole stockholder of The Alden Group, Ltd.										7
8	b. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is a nurse coordinator.										8
9	c. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry is in maintenance and construction.										9
10	d. Joan Carl is the Secretary of Alden Management Services and all nursing facilities. She has an equity interest in Town Manor, Princeton, Valley Ridge,										10
11	North Shore, Orland Park, and Waterford. She has an equity interest in the real estate of Alma Nelson, Park Strathmoor, and Meadow Park.										11
12											12
13								TOTAL	\$ 27,847		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Alden Orland Park Rehab and HCC # 0042192 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2	Ami Pissetzki	investor relations	invest/bank	1.00	198,342	1.924	4.81	Salary	10,020	27-7	2
3	Bob Molitor	Vp of Operations	operations	0.50	229,979	1.924	4.81	Salary	11,618	27-7	3
4	Mary Chelotti Smith	In-house counsel	legal advis.	0.50	202,255	1.924	4.81	Salary	10,218	27-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 31,856		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Alden Orland Park Rehab and HCC # 0042192 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Alden Management Services, Inc.
Street Address 4200 W. Peterson Ave.
City / State / Zip Code Chicago, IL 60646
Phone Number (773) 286-3883
Fax Number (773) 286-3743

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1		see page 8A...				\$	\$		\$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Cambridge		x	Mortgage	\$79,463.54	5/2003	\$ 12,105,000	\$ 11,975,113	4/2043	5.9300	\$ 863,142	1
2	Cambridge		x	Operations	\$16,826.93	4/2003	2,563,300	2,535,796	4/2043	5.9300	45,723	2
3												3
4												4
5												5
	Working Capital											
6	Related Party - AMS	x		Working Capital							49,271	6
7	Related Party - FECII	x		Working Capital							1,190	7
8	Related Party - CPT	x		Working Capital							4,358	8
9	TOTAL Facility Related				\$96,290.47		\$ 14,668,300	\$ 14,510,909			\$ 963,684	9
	B. Non-Facility Related*											
10	Interest Income on RR										(409)	10
11												11
12	Prepaid financing interest										367	12
13	Interest Income on Corp.										(3,622)	13
14	TOTAL Non-Facility Related						\$	\$			\$ (3,664)	14
15	TOTALS (line 9+line14)						\$ 14,668,300	\$ 14,510,909			\$ 960,020	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.

\$ 72,779

Line # 36

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2003 report.				\$	451,400 1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				\$	483,938 2
3. Under or (over) accrual (line 2 minus line 1).				\$	32,538 3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	498,280 4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.					
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	530,818 7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		1999	241,106	8	
		2000	355,797	9	
		2001	474,443	10	
		2002	438,258	11	
		2003	414,031	12	
Current year accrual is based on a 3% increase over prior year's bill.					
				13	FOR OHF USE ONLY
				13	FROM R. E. TAX STATEMENT FOR 2003 \$ 13
				14	PLUS APPEAL COST FROM LINE 5 \$ 14
				15	LESS REFUND FROM LINE 6 \$ 15
				16	AMOUNT TO USE FOR RATE CALCULATION \$ 16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAMEAlden Orland Park Rehab and HCCCOUNTYCook

FACILITY IDPH LICENSE NUMBER0042192

CONTACT PERSON REGARDING THIS REPORTSteven M. Kroll

TELEPHONE773-286-3883FAX #:773-286-3742

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 27-21-401-003-0000	nursing home facility	\$ 483,938.00	\$ 483,938.00
2.	related party-Ams	\$ 149,765.00	\$ 7,202.00
3.	related party-Forum	\$ 13,827.00	\$ 1,130.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 647,530.00	\$ 492,270.00

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 92,048

B. General Construction Type: Exterior brick Frame steel Number of Stories 3

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☐ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	nursing home	350,871	1997	\$ 584,920	1
2					2
3	TOTALS	350,871		\$ 584,920	3

Facility Name & ID Number Alden Orland Park Rehab and HCC

0042192

Report Period Beginning:

01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4		Related party-Forum		1978	\$ 16,213	\$	22	\$	\$	\$ 16,213	4
5											5
6	200		1998	1997	12,679,210	314,835	40	316,980	2,145	2,217,379	6
7											7
8											8
	Improvement Type**										
9		RUN CABLE TO BUILDING/INSTALL 6 OUTLETS		1998	2,975	298	10	298		2,008	9
10		RELOCATION OF OUTLETS & POWER CIRCUIT		1998	1,648	165	10	165		1,140	10
11		INSTALL 6 WALL JACKS		1998	2,158		5			2,158	11
12		INSTALL CABLE		1998	4,446	445	10	445		3,112	12
13		REPLACE SPRINKLER HEADS		1998	6,236	624	10	624		4,105	13
14		INSTALL WALL PLATES		1998	4,608		5			4,608	14
15		Climate Service(boiler maintenance)		1999	14,529	726	20	726		4,359	15
16		Directional Boring(sprinkler system)		1999	5,400	360	15	360		2,100	16
17		Chicago Cooling(a/c unit repair)		1999	2,070	138	15	138		770	17
18		Church Landscape(floating swan island)		1999	3,400	397	5	397		3,400	18
19		Church Landscape(floating swan island)		1999	2,000	233	5	233		2,000	19
20		Watermangement(compressor)		1999	2,625	175	15	175		948	20
21		New Horizons Communications (light telephone sys)		2000	9,767	977	10	977		4,883	21
22		New Horizons Communications (light telephone sys)		2000	7,765	777	10	777		3,883	22
23		System Electric (wiring)		2000	1,384	69	20	69		346	23
24		Climate Services (pipe)		2000	1,674	84	20	84		418	24
25		Climate Services (pipe)		2000	1,689	84	20	84		422	25
26		Climate Services (pipe)		2000	1,684	84	20	84		421	26
27		Climate Services (pipe)		2000	2,376	119	20	119		594	27
28		GT Mechanical (heating/compressor repair)		2000	5,079	508	10	508		2,540	28
29		New Horizons Communications (light telephone sys)		2000	7,765	777	10	777		3,883	29
30		Alden Bennett Cons (time and billning material)		2000	2,073	207	10	207		898	30
31		Alden Bennett Cons (time and billning material)		2000	2,798	280	10	280		1,143	31
32		New Horizons Comm. (phone insall)		2000	4,437	444	10	444		2,218	32
33		Fox Valley Fire & Safety (sprinkler system)		2000	2,290	153	15	153		636	33
34		Alden Bennett Construction (time and material)		2000	2,915	292	10	292		1,190	34
35		Capps Plumbing (srvc/repair pump)		2001	1,977	132	15	132		494	35
36		Alden Bennett Construction (paving)		2001	9,328	622	15	622		1,917	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Alden Orland Park Rehab and HCC

0042192

Report Period Beginning:

01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Capps Plumbing (repair pump)	2002	\$ 7,214	\$ 481	15	\$ 481	\$	\$ 2,325	37
38	Med-Con (alarm system)	2002	813	81	10	81		217	38
39	Alden Bennett Construction (time & material)	2002	4,008	267	15	267		713	39
40	Alden Bennett Construction (time & material)	2002	2,809	187	15	187		515	40
41	Alden Bennett Construction (time & material)	2002	2,365	158	15	158		447	41
42	Alden Bennett Cons.-2002 cost adjustment	2003	(4,558)	(481)	15	(481)		(785)	42
43	Alden Bennett Cons..auto. Door opener	2003	3,915	196	10	196		587	43
44	Alden Bennet Cons. laundry press/gas/ellec	2003	6,825	455	15	455		910	44
45	GT Mechanical-repair heat pump	2003	1,797	359	5	359		689	45
46	CSI Coker-rebuild dishwasher	2003	4,333	433	10	433		686	46
47	Real Green-sprinkler system repair	2003	3,600	720	5	720		1,140	47
48	Real Green-sprinkler system repair	2003	1,750	350	5	350		613	48
49	CSI Coker kitchen exhaust pipe repair	2003	1,728	346	5	346		489	49
50	CSI Coker-walk in freezer repair	2003	1,560	312	5	312		442	50
51	Alden Bennett Cons.-ejector pump repair	2003	1,182	236	5	236		335	51
52	Controlled Irrigation-sprinkler systen repair	2003	2,552	510	5	510		681	52
53	Alden Bennett Cons-ejector pump repairs	2003	2,991	598	5	598		847	53
54	B&K Lawnsceping-crushed stone walkway base	2003	1,400	140	10	140		152	54
55									55
56	Alden Bennett - Repairs	2004	1,700	9	15	9		9	56
57	Top Notch - Repairs	2004	2,189	12	15	12		12	57
58	Alden Bennett Construction - laundry press/gas/electric/pipe	2004	4,062	152	20	152		152	58
59	GT Mechanical-repair heat pump	2004	1,083	41	20	41		41	59
60	GT Mechanical-replace A/C compressor unit	2004	8,600	287	15	287		287	60
61	Insurance refund on above asset	2004	(3,600)	(120)	15	(120)		(120)	61
62	GT Mechanical-repair heater leak	2004	583	39	5	39		39	62
63	GT Mechanical-repair valve leak	2004	718	24	5	24		24	63
64	GT Mechanical-heater repair	2004	753	25	5	25		25	64
65	New Horizons - Phone line repair	2004	2,793	47	10	47		47	65
66	B & K Lawnsceping- crushedstone walkway base	2004	2,420	108	15	108		108	66
67	Alden Bennett - Plumbing Repair	2004	866	58	5	58		58	67
68	GT Mechanical - Repair compressor leak	2004	700	58	5	58		58	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,881,668	\$ 330,090		\$ 332,235	\$ 2,145	\$ 2,301,928	70

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12A, Carried Forward		\$ 12,881,668	\$ 330,090		\$ 332,235	\$ 2,145	\$ 2,301,928	1
2								2
3 GT Mechanical - Repair cooling fan	2004	1,256	84	5	84		84	3
4 GT Mechanical - Repairs	2004	679	68	5	68		68	4
5 Top Notch - Repairs	2004	839	98	5	98		98	5
6 G I Mechanical - AC maintenance/repair	2004	1,108	166	5	166		166	6
7 G I Mechanical - Replace CFM & contactor	2004	1,126	75	10	75		75	7
8 Replace condenser fan motor	2004	1,204	90	10	90		90	8
9 Building Repairs	2004	5,871	130	15	130		130	9
10 A&B Custom Cable TV Service, Inc. - Inst cable jacks	2004	8,120	812	10	812		812	10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 12,901,871	\$ 331,614		\$ 333,759	\$ 2,145	\$ 2,303,452	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 12,901,871	\$ 331,614		\$ 333,759	\$ 2,145	\$ 2,303,452	1
2									2
3	Related Party-Forum:								3
4	Leasehold Improvement-Remodeling	1980	12,303		15			12,303	4
5	Leasehold Improvement-Remodeling	1980	19,273		20			19,273	5
6	Leasehold Improvement-Tenant Improvement	1987	996		13			996	6
7	Leasehold Improvement-AMS Remodel	1988	14,339		10			14,339	7
8	Leasehold Improvement-Roof	1994	3,572	223	16	223		2,234	8
9	Leasehold Improvement-Build.Improv.	1996	1,259	79	16	79		704	9
10	Leasehold Improvement-Asphalting	2000	98		3			98	10
11	Leasehold Improvement-DAI	2001	172	17	10	17		54	11
12	Leasehold Improvement-Bathrooms	2002	733	82	7	82		181	12
13	Leasehold Improvement-Suite Renovation	2003	1,638	164	10	164		328	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	1,820	148	7	148		148	14
15	Leasehold Improvement-Add-on Improvement, fixture base	1980	79		23			79	15
16	Leasehold Improvement-Add-on Improvement, lighting base	2001	137	27	5	27		103	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	Related Party-AMS:								26
27	Leasehold Improvement-Remodeling	1993	5,938		7			5,938	27
28	Leasehold Improvement-Remodeling	2002	4,861	608	7	608		1,215	28
29	Leasehold Improvement-Remodeling	2003	5,085	775	7	775		1,394	29
30	Parking Lot	1993	11,539	401	28.75	401		4,014	30
31									31
32									32
33	Forum Extended Care, LLC-building/building improv	1999	13,393	266	30	266		2,041	33
34	TOTAL (lines 1 thru 33)		\$ 12,999,107	\$ 334,404		\$ 336,549	\$ 2,145	\$ 2,368,894	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$1,273,448	\$97,954	\$97,954	\$	Various	\$575,680	71
72	Current Year Purchases	28,823	2,067	2,067		Various	2,067	72
73	Fully Depreciated Assets	93,179	3,334	3,334		Various	93,179	73
74								74
75	TOTALS	\$1,395,450	\$103,355	\$103,355	\$		\$670,926	75

D. Vehicle Depreciation (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Car Engine/Bus/Van	Various / Dodge	98-'04	\$ 8,164	\$ 130	\$ 130	\$	3	\$ 7,981	76
77	midwest transit	ford eldorado	2000	49,826	9,965	9,965		5	43,182	77
78										78
79										79
80	TOTALS			\$ 57,990	\$ 10,095	\$ 10,095	\$		\$ 51,163	80

E. Summary of Care-Related Assets					1	2	
		Reference				Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)				\$15,037,467	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)				\$447,854	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)				\$449,999	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)				\$2,145	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)				\$3,090,983	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)					
	1	2	Current Book	Accumulated	
	Description & Year Acquired	Cost	Depreciation 3	Depreciation 4	
86	n/a	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress			
	Description	Cost	
92		\$ n/a	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: related party, cost is backed out.

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions. YESNO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease.

9. Option to Buy: YES NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

16. Rental Amount for movable equipment: \$ 10,048 Description: copy machine \$7,657.45 & postage meter \$2,391

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Related Party - AMS		\$ #####	\$ 21,988	17
18					18
19					19
20					20
21	TOTAL		\$ #####	\$ 21,988	21

10. Effective dates of current rental agreement:

Beginning 4/1/96

Ending 12/31/05

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2005 \$ 1,200,576

13. /2006 \$

14. /2007 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

Skilled nurses on-site

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

D. NUMBER OF AIDES TRAINED

ALLOCATION OF COSTS (d)

In the box below record the amount of income your facility received training aides from other facilities.

		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 622,922	\$		\$ 622,922	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			82,896			82,896	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			476,975			476,975	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See attached	# of prescrpts				261,330		261,330	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	See attached				81,622	465,857		547,479	13
14	TOTAL			\$		\$ 1,264,415	\$ 727,187		\$ 1,991,602	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

			Page 16
			Col 5: PT,OT, & ST
			Col 6: Other
			Amount
XIV. SPECIAL SERVICES (Direct Cost)			

Service			

1. OT	39-3	\$622,922.00	
2. ST	39-3	82,895.91	
3.			
4. PT	39-3	476,975.49	
5.			
6.			
7.			
8.			
9. Phamacy		348,005.86	
Plus: Related Party- Forum Drugs		(47,837.00)	
Plus: Related Party- Forum I.V.		(38,839.00)	
Total to line 9 Pharmacy		261,329.86	

10.			
11.			
12. Exceptional Care-Column 3		0.00	
12. Exceptional Care-Column 6		0.00	
13. Other: Lab, X-Ray Therapy, Mattress, Pyramid Billing:		533,869.73	
Related Party- Pyramid		(68,013.00)	
Related Party- CPT		81,622.00	
Total to line 13		547,478.73	

14. Total		1,991,601.99	
		=====	

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (165,000))	1,513,704	1,513,704	3
4	Supply Inventory (priced at)	51,676	51,676	4
5	Short-Term Investments		2,535,796	5
6	Prepaid Insurance		37,773	6
7	Other Prepaid Expenses	2,640	2,640	7
8	Accounts Receivable (owners or related parties)	2,221,729	2,858,333	8
9	Other(specify):	19,903	19,903	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,809,652	\$ 7,019,825	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		584,920	13
14	Buildings, at Historical Cost		12,593,418	14
15	Leasehold Improvements, at Historical Cost	225,612	225,612	15
16	Equipment, at Historical Cost	302,716	1,369,846	16
17	Accumulated Depreciation (book methods)	(245,934)	(2,948,807)	17
18	Deferred Charges		234,408	18
19	Organization & Pre-Operating Costs	44,005	79,855	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(2,383)	(4,026)	20
21	Restricted Funds		469,577	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 324,016	\$ 12,604,803	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,133,668	\$ 19,624,628	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,375,008	\$ 1,375,008	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	105,777	105,777	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	409,785	409,785	30
31	Accrued Taxes Payable (excluding real estate taxes)	22,383	22,383	31
32	Accrued Real Estate Taxes(Sch.IX-B)		498,500	32
33	Accrued Interest Payable	36,704	108,412	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	accrued ins.,exps,idpa,sales tax,etc.	93,781	93,781	36
37	due to affiliates			37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,043,438	\$ 2,613,646	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,609,996	2,609,996	39
40	Mortgage Payable	1,445,595	15,956,504	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,055,591	\$ 18,566,500	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,099,029	\$ 21,180,146	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,965,361)	\$ (1,555,518)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,133,668	\$ 19,624,628	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,094,783)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,094,783)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,129,422	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,129,422	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,965,361)	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 12,552,894	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,552,894	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	78,387	6
7	Oxygen	1,040	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 79,427	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	49,459	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	17,265	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,931	19
20	Radiology and X-Ray	62	20
21	Other Medical Services	24,912	21
22	Laundry	2,100	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 95,729	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,622	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,622	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Page 19A	26,098	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 26,098	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,757,769	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	1,766,920	31
32	Health Care	3,376,252	32
33	General Administration	2,583,903	33
B. Capital Expense			
34	Ownership	1,683,341	34
C. Ancillary Expense			
35	Special Cost Centers	2,108,131	35
36	Provider Participation Fee	109,800	36
D. Other Expenses (specify):			
37	Related party salary allocations		37
38	transactions not included on this page, but included		38
39	on page 3&4.		39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,628,347	40
41	Income before Income Taxes (line 30 minus line 40)**	1,129,422	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,129,422	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? not yet done If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Orland Park
2004

Column 1 Amount
Column 1 Amount

Page 19A

Must be submitted if there is a balance on Line 28. You need only report the info that has a balance.

Miscellaneous Income gl 4977	10,659.66
Recovery of Bad Debts (private only, is not offset on Schld V)	9,778.41
Write Off of Old Amounts Due (related to prior yr, not offset on Schdl V)	5,659.53

Total of line 28	26,097.60
	=====

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,136	2,281	\$ 81,733	\$ 35.83	1
2	Assistant Director of Nursing	1,736	2,039	51,330	25.17	2
3	Registered Nurses	26,701	27,730	809,715	29.20	3
4	Licensed Practical Nurses	26,232	28,266	600,358	21.24	4
5	Nurse Aides & Orderlies	91,327	97,842	1,169,682	11.95	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,858	4,116	57,309	13.92	8
9	Activity Director	2,042	2,082	55,334	26.58	9
10	Activity Assistants	8,886	9,452	107,794	11.40	10
11	Social Service Workers	1,928	2,072	42,155	20.35	11
12	Dietician					12
13	Food Service Supervisor	2,040	2,160	34,511	15.98	13
14	Head Cook	5,471	5,871	78,356	13.35	14
15	Cook Helpers/Assistants	48,085	50,794	431,749	8.50	15
16	Dishwashers					16
17	Maintenance Workers	1,920	2,080	51,334	24.68	17
18	Housekeepers	21,668	23,573	235,788	10.00	18
19	Laundry	7,787	8,631	91,390	10.59	19
20	Administrator	1,951	2,119	93,715	44.23	20
21	Assistant Administrator	1,872	1,920	55,085	28.69	21
22	Other Administrative	4,880	5,136	99,869	19.44	22
23	Office Manager					23
24	Clerical	4,686	4,726	50,888	10.77	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,918	1,926	39,938	20.74	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,168	1,269	21,986	17.33	31
32	Other Health Care & CSS	9,340	9,854	143,852	14.60	32
33	Other(specify) Beautician Salarie	1,952	2,072	43,462	20.98	33
34	TOTAL (lines 1 - 33)	279,584	298,011	\$ 4,447,333 *	\$ 14.92	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	800/mo	\$ 9,600	1-3	35
36	Medical Director	1900/mo	22,800	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	400/mo	4,800	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	12/mo	672	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 37,872		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ N/A		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

* This total must agree with page 4, column 1, line 45.

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount		Description	Amount
Lynn Kedrowski	administrator	0	\$ 93,715	Workers' Compensation Insurance	\$	102,307	IDPH License Fee	\$
Gerald Mertes	assistant admin	0	55,085	Unemployment Compensation Insurance		11,396	Advertising: Employee Recruitment	638
				FICA Taxes		394,616	Health Care Worker Background Check	391
				Employee Health Insurance		53,628	(Indicate # of checks performed 39)	
				Employee Meals		20,809	II Health Care Assoc	7,368
				Illinois Municipal Retirement Fund (IMRF)*			Related Party - AMS	527
				Union, health & welfare		88,362	Dues & Subscriptions	1,890
				Pension		25,593	Surety Bond Fees	755
				drug tests, 401k match, & vaccinations		5,543		
				dental & life insur, relations, tuition, misc		12,925		
				Offset p/r costs with misc cash receipts(income)		(1,498)		
							Less: Public Relations Expense	()
							Non-allowable advertising	()
							Yellow page advertising	()
TOTAL (agree to Schedule V, line 17, col. 1)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
(List each licensed administrator separately.)				\$ 713,681			\$ 11,569	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
N/A			\$			\$	Out-of-State Travel	\$
							In-State Travel	
							various auto & travel	2,239
TOTAL (agree to Schedule V, line 17, col. 3)							gas	2,234
(Attach a copy of any management service agreement)							Related Party-AMS	13,099
C. Professional Services							Seminar Expense	
Vendor/Payee	Type		Amount				Alzheimers Assoc/Health Pro Ins	854
Alden Management	management fee		\$ 942,622				Vehicle License/Fee	59
BDO Seidman	accounting fee		10,469					
K. Fisch	legal fees		18,141				Entertainment Expense	()
Greenburg & Hermann	legal fees		3,710				(agree to Sch. V,	
AMS Legal	legal fees		706				line 24, col. 8)	
Medi.com	billing consultants		352				TOTAL	\$ 18,484
Dart Chart	Medicare Consultant		142,808					
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL				
(If total legal fees exceed \$2500 attach copy of invoices.)				\$				
\$ 1,118,809								

* Attach copy of IMRF notifications

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	Boiler repair	11/98	\$ 1,672	3	\$ 465	\$ 0	\$	\$	\$	\$	\$	\$	\$
2	Boiler maintenance/aj	2/99	2,073	3	691	58	0	0					
3	Heating repairs	12/99	1,797	3	599	549	0	0					
4	A W S DUSTRUBUTING	2/00	3,093	3	1,031	1,031	0	0					
5	CLIMATE SERVICES (C	2/00	1,636	3	545	546	0	0					
6	GT MECHANICAL (sum	6/00	1,863	3	621	621	0	0					
7	CAPPS PLUMBING (fou	3/00	2,781	3	927	927	154	0					
8	CAPPS PLUMBING (clea	3/00	1,460	3	487	487	80	0					
9	D.B.S CONTRACTING (C	7/00	2,790	3	930	930	0	0					
10	Painting > \$1,500 -1999	7/99	8,058	3	2,686	1,343		0					
11	Painting > \$1,500 -2000	7/00	4,336	3	1,445	1,445	723	0					
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 31,559		\$ 10,427	\$ 7,937	\$ 957	\$	\$	\$	\$	\$	\$

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

yes

(2)

Are there any dues to nursing home associations included on the cost report?
If YES, give association name and amount.

II Health Care Assoc. \$2,880

(3)

Did the nursing home make political contributions or payments to a political action organization?

yes

If YES, have these costs been properly adjusted out of the cost report?

yes

(4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

no

If YES, what is the capacity?

(5)

Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period?

yes

9 yrs.

(6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$

24,692

Line

10

(7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

yes

If NO, attach a complete explanation.

(8)

Are you presently operating under a sale and leaseback arrangement?

no

If YES, give effective date of lease.

(9)

Are you presently operating under a sublease agreement?

YES

x

NO

(10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

x

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.

\$

109,800

This amount is to be recorded on line 42 of Schedule V.

(12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

no

If YES, attach an explanation of the allocation.

(13)

Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

yes

(14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

no

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$

0

Has any meal income been offset against related costs?

no

Indicate the amount.

\$

n/a

(16)

Travel and Transportation

a. Are there costs included for out-of-state travel?

no

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

n/a

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$

c. What percent of all travel expense relates to transportation of nurses and patients?

0

d. Have vehicle usage logs been maintained?

yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

yes

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

yes

g. Does the facility transport residents to and from day training?

no

Indicate the amount of income earned from providing such transportation during this reporting period.

\$

n/a

(17)

Has an audit been performed by an independent certified public accounting firm?

no

Firm Name:

n/a

The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?

no

If no, please explain.

not required

(18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

yes

(19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?

yes

Attach invoices and a summary of services for all architect and appraisal fees.

Per Anna, this list applies for 12/31/04, also.

INVESTOR LIST AND PERCENTAGES
AS OF MARCH 11, 2004

Loan Bal	6,362.40
Units	16,000
Not %	7,547

	22,983
NAME	OP
LU SEZENOV	4
MILDRED SCHLOSSBERG	5
RONALD EATON	7
JOHN VERCILLO	1
LARRY SAUNDERS	1
FAS OF PTN	(26)
FAS OF CORP	37
AMS OF PTN (FAS OWNS 'S" CORP	(11)
JOAN/SAM CARL (*5.5% Split - 1 each Hannah, Harry, Chloe, Alex; 3/4% each Pam and Rob)	8
RITCHIE SCHULLO	3
RANDI SCHULLO	2
JACK & MARILYN FRYMIRE	1/2
BRUCE JOHNSON	2
AUDRA ELISCO	1/4
BRIAN KRAMER	LOAN 1/4
AMI PISSETZKY	LOAN 1
JOSEPH AMENT	1/2
GLORIA FISCH	1
ROBERT MOLITOR	1/2
DAVID MENN	1
STEVEN KRAMER	1/2
RAYMOND & DARLENE SCHULTZ	1/2
MARY CHELOTTI-SMITH	1/2
HERSHEL HERRENDORF	2
M. HEATHER BUSHONG	1
RICHARD DONCHIN	1/2
JOSHUA HERRENDORF	1/2
DON NADICK	1/2
HARVEY & MARCIA BRIN	1
LAUREN & TERRY MAGNUSSION	1/4
CHARLES GIGER	10
JAMES GIGER	7 3/4
TOTALS	100